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November 18, 2009

Hon. Robert E. Littlefield, Jr. U.S. Bankruptcy Court Northern District of New York James T. Foley U.S. Court House 445 Broadway Albany, New York 12207-2928

Re: Horizon Group of New England, Inc.

Bk. No. 07-11394 Chapter 11

Dear Judge Littlefield:

I have received the limited opposition papers from the attorneys for St. Paul Fire and Marine Insurance Company and Travelers Casualty and Surety Company of America. Please be advised that I concur in the assessment that I overstated the amount of money to be paid to Special Counsel. My application was erroneous in that I did not incorporate the State Court provision that the fees were to be set in the sum indicated in the limited objection and the disbursement which were to be reimbursed along with the set aside. Accordingly, please view my application for Chris Georgoulis, Esq. to be in the amount set forth in the limited objection and I will only seek that relief at the time that the motion is heard.

Respectfully yours,

O'CONNELL AND ARONOWITZ

By:

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EDWARD J. O'CONNELL 1925-39 SAMUEL E. ARONOWITZ 1925-73 LEWIS A. ARONOWITZ 1951-79

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cc: U.S. Trustee